

From: Outdoorsmen Adventures [mailto:outdoorsmenadventures@hartel.net]
Sent: Thursday, November 03, 2016 1:15 PM
To: captioningexemption <captioningexemption@fcc.gov>
Subject: Re: Outdoorsmen Productions Closed Captioning Exemption Information

I have went down the list of requirements and believe all have been met.

The first 8 are covered in the letter, attached are the entire two years tax forms, with all SS numbers redacted, two Closed Captioning quotes and two letters where we asked for assistance .

'm sorry for the confusion!

Gary Howey
President, Outdoorsmen Productions LLC www.outdoorsmenproductions.com
Producer/Host: Outdoorsmen Adventures TV www.outdoorsmenadventures.com
Producer/Co-Host: Outdoors Adventures Radio, KVHT-Classic Hits 106.3 FM,
ESPN Radio 1570 AM & KCHE Classic Hits 92.1 FM
Columnist "Of the Outdoors" Nebraska, South Dakota & Iowa
Active member Association of Great Lakes Outdoor Writers (AGLOW)
Phone 402-254-3266

"Pain is Temporary, Quitting lasts Forever!

"Many of life's failures are people who did not realize
how close they were to success when they gave up"

Outdoorsmen Productions LLC
405 N. Broadway, Box 354
Hartington, NE. 68739-0354
402-254-3266

Docket Number 06-181
Case Identifier: CGB-CC-0639

October 4, 2016

**Office of the Secretary
Federal Communications Commission
Attn: Disability Rights Office, Room 2-B438
445 12th St. SW
Washington, DC 20554**

Please find enclosed the requested information pertaining to the updated closed caption exemption letter for Outdoorsmen Adventures, received on September 30, 2013.

I am a disabled Viet Nam veteran, have hearing loss, and know the importance of Closed Captioning. In order for me to have the show close captioned, the additional cost would be an undue burden.

A. Name of Program for which exemption requested: "Outdoorsmen Adventures"

B. Nature and Cost of Closed Captioning Outdoorsmen Adventures:

* The documentation pertaining to the exemption request of Closed Captioning for Outdoorsmen Adventures attached.

* One estimate shows each of our fifty-two shows would have to be Closed Captioned at \$275.00 per show at a total cost of \$14,300.00 and shipping, which is more than 4.5 % of our \$63,517.00 gross receipts and sales

* The second estimate would be \$8,268.00 and shipping is more than 7.6 % of our \$63,517.00 gross receipts and sales.

* I am unable to take on any more debt to purchase equipment that would allow me to Close Caption Outdoorsmen Adventures.

C. The impact of captioning on my business:

The additional cost of closed captioning would be an undue burden and force me to close the doors.

D. Financial Resources:

* I am enclosing a copy of my 2014 & 2015 Tax Returns including the Schedule C Profit or Loss from Business, which shows our gross receipts and sales for those years.

* Enclosed please find the Audited Financial statements for 2014 & 2015.

*** Current Assets: 2016**

1. Office Building:	\$75,000.00	Includes all of businesses assets
2. Equipment:	\$18,000.00	
3. Vehicle:	\$33,000.00	

*** Bank balances as of 6/16**

**Includes all cash receipts, earnings and revenue,
Other information is found on Profit and Loss tax form**

Business Account	\$364.12
Personal Account	\$889.02
Personal Savings	\$211.86

*** Bank Balances as of 12/15**

Business Account	\$3,070.09
Personal Account	\$2,028.30
Personal Savings	\$5,497.01

*** Bank Balances as of 12/14**

Business Account	\$4,747.35
Personal Account	\$1,187.83
Personal Savings	\$5,926.65

Current Liabilities

Business Loans--12/2015

1. SBA Business-Loan-80397	\$41,699.47	City of Hartington
2. Operating Loan-1002892	\$14,371.38	
3. Economic Development Loan	\$1,464.91	
4. Vehicle Loan- 2014 Dodge Truck	\$33,954.23	
5. Line of Credit Loan-1003618	\$15,890.62	

Business Loans-12/14

1. SBA Business Loan-80397	\$56,791.09	City of Hartington
2. Line of Credit Loan -1002331	\$20,086.56	
3. Economic Development Loan	\$3,879.02	
4. Vehicle Loan-2014 Dodge Truck	\$48,354.23	
5. Construction Loan-1002892	\$7,252.07	

E. I have sought Video Programmer assistance and have not been able to locate anyone who would help with this. Our other markets are small and are exempt from Close Captioning. (See attached letters)

F I have approached numerous companies about working with us as close captioning sponsors, but they had no interest, as the closed captioning sponsorship cost would be too high as compared to other types of sponsorships. (See attached letter)

G. My company, Outdoorsmen Productions LLC is a small company located in Hartington, Nebraska a community of 1,650 that films and produces the weekly Outdoorsmen Adventures television show. I have one part-time employee and if I'm required to be closed captioned will be forced to lay off part time help and close my doors.

H. I declare under penalty of perjury that the information contained in this submission is true and correct.

Signed: Gary Howey Gary E. Howey

I am requesting that my company Outdoorsmen Productions LLC given an exemption from closed captioning as the additional cost that would force me to lay off my help and close my doors.

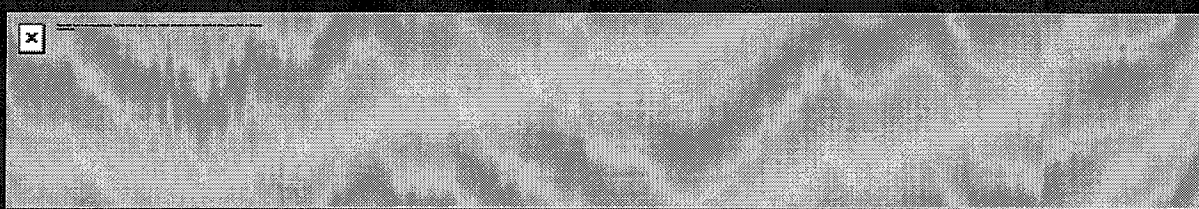
Gary E. Howey
Outdoorsmen Productions LLC

From: ttouchstone@captionlabs.com
Sent: Friday, May 27, 2016 4:39 PM
To: ttouchstone@captionlabs.com
Subject: FW: CaptionLabs Quote

-----Original Message-----

From: ttouchstone@captionlabs.com
Sent: Wednesday, April 27, 2016 11:57 AM -04:00
To: outdoorsmenproductions@hartel.net
Subject: CaptionLabs Quote

Having trouble viewing this email? [Click here](#)



Dear Gary,

It was a pleasure to speak with you about closed captioning your program. Below you will find your quote.

Roll-Up Closed Captioning

2-3 Line Roll-Up Captioning
Includes Transcript and Caption Formatting
.scc delivery file
28:30 Program - \$169 Per Episode
(\$159 Per Episode for continuous program)

Pop-On Closed Captioning

Includes Transcript and Caption Formatting
.scc delivery file
28:30 Program - \$225 Per Episode
(\$200 Per Episode for continuous program)

If you have any questions, please don't hesitate to give me a call or shoot me an email and I'll personally assist you with any information that you might need. I look forward to the opportunity of partnering with you in the near future!

Sincerely,
Travis

Travis Touchstone
ttouchstone@captionlabs.com

Turn Around:

Two-Three Business Days

Accepted Formats:

Pro-Res, DVCPro/DV,
MPEG-2, XDCAM

Mailing Address:

CaptionLabs
1010 Taylor Station Rd.,
Suite E
Columbus, OH 43230
Phone: (614) 310-1300
Fax: (614) 310-1301

**Small File Upload (2GB
limit):**

[click here](#)

(614)310-1300 Ext.111

New Client Forms

Master Service Agreement

Credit Card Payment Authorization

You are receiving this email because ttouchstone@captionlabs.com requested a quote from CaptionLabs. If you would like to update your contact information or no longer wish to receive our emails, [click here](#)

1010 Taylor Station Rd. Suite E Columbus, Ohio 43230 United States

Travis Touchstone

CaptionLabs, LLC

ttouchstone@captionlabs.com

www.captionlabs.com

Elaine Gardner

From: Client Sales and Services (common mailbox) <CSS@vitac.com>
Sent: Monday, April 25, 2016 3:47 PM
To: 'outdoorsmenproductions@hartel.net'
Subject: Closed Captioning Quote

Hello Gary,

Thanks for contacting VITAC. Per your request you are looking to have an approximately 30 minute show closed captioned. We'll need a little bit more information before we can give you an exact quote. I've listed our basic pricing below. We have a \$500 minimum for first time client's with one-off projects, do you expect this to be a series?

Here are the styles and prices for prerecorded captions:

- \$275/hour (roll-up) – A basic style resembling what you would see on live broadcasts, like sports and news. Roll-up captions are not recommended for DVD or web.
- \$375/hour (centered pop on) – A middle ground format that's increasingly used for web programming like Netflix, but also usually acceptable when captioning for broadcast. This format offers the greatest versatility.
- \$575/hour (pop-on) – The highest-quality of captioning, timed and placed for maximum readability. Can be seen in primetime programming for networks, among other places.

All of these are billable in 15 minutes measured by the program hour. You can see examples of each of the styles on our web site: <http://www.vitac.com/services/offline/>

Caption files can be delivered in a variety of formats depending on how they'll be used. Most frequently we deliver a .cap for broadcast encoding or .scc for use in FinalCut, iTunes and DVD captions, and often deliver .srt for YouTube and .xml for Flash and more. We can also provide encoding services, which will marry your captions together with your SD or HD master tape or any number of digital formats, as well as scripting services. We're happy to review with you which formats and deliverables would work best for your project.

To provide a detailed quote I will need to know the following:

- Title of your programming
- Length of your program
- Date we can expect to receive the video asset
- Date in which you need the project back (standard turnaround is 3 full business days)
- Format in which you'd like to receive your captions

If you have any questions please feel free to contact me directly at 724-514-4072, or anyone in the entire Client Sales and Services staff at 724-514-4077

Thanks!

Amanda Kahl
Client Sales and Services
VITAC
Visit the new www.vitac.com



101 Hillpointe Drive
Canonsburg, PA 15317
CSS Hotline: 724-514-4077
Direct: 724-514-4072

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May 31, 2016

Krisa Howland
KFXL
1078 25th Road
Axtell, NE 68924

Gary Howey
Outdoorsmen Productions, LLC
109 N. Broadway
Hartington, NE 68739

Dear Mr. Howey,

Thanks for your continued business partnership with my station KFXL.

At this time, KFXL is unable to pay for the costs to closed caption your Outdoorsmen Adventures weekly program.

Please let me know if you have any further questions.

Kind Regards,

A handwritten signature in cursive script, appearing to read "Krisa Howland".

Krisa Howland
National Sales Manager



Attn: Gary Howey
Outdoorsmen Adventures
405 N. Broadway
PO Box 354
Hartington, NE 68739

5/31/2016

Dear Gary,

Per your request to have KCAU TV pay for the cost of your closed captioning for your show Outdoorsmen Adventures, we will not be able to take this cost on from the station. We cannot afford to have pay for the cost for paid programming for our clients. We have too many clients that air on our station and it would be cost prohibitive to have the station pay for this service. I can direct you to the name of the company that handles closed caption for you to get a quote from them directly. Thank you for being a client on our station.

Regards,

Pat O'Connor

Account Executive

Nebraska Schedule I - Nebraska Adjustments to Income

(Nebraska Schedule II on next page)

• Attach this page to Form 1040N.

FORM 1040N

Schedule I

2015

Name on Form 1040N

Social Security Number

GARY E & CINDY S HOWEY**Nebraska Schedule I -****Nebraska Adjustments to Income for Nebraska Residents, Partial-Year Residents, and Nonresidents**

• Attach additional pages if necessary.

Part A - Adjustments Increasing Federal AGI**1** Interest income from all state and local obligations exempt from federal tax

a List type: _____

b Amount \$ _____

List type: _____

Amount: _____

Total interest income exempt from federal tax. Enter total of lines 1b

2 Exempt interest income from Nebraska obligations

a List type: _____

b Amount \$ _____

List type: _____

Amount: _____

Total exempt interest income from Nebraska obligations. Enter total of lines 2b

3 Total taxable interest income. Enter the result of line 1 minus line 2**4** Financial Institution Tax Credit claimed. Enter amount from line 25, Form 1040N**5** Nebraska College Savings Program recapture (see instructions)**6** Long-Term Care Savings Plan recapture (also subject to 10% penalty) (see instructions)**7** Federal net operating loss deduction**8** S corporation or LLC Non-Nebraska loss**9** Total adjustments increasing federal AGI (total lines 3 through 8). Enter here and on line 12, Form 1040N**Part B - Adjustments Decreasing Federal AGI****10** State income tax refund deduction. Enter line 10, Federal Form 1040**11** U.S. government obligations exempt for state purposes (list below or attach schedule)

a List type: _____

b Amount \$ _____

List type: _____

Amount: _____

Total U.S. government obligations exempt for state purposes. Enter total of lines 11b

12 List fund name, total dividend, and percent of regulated investment company dividends from

a U.S. obligation:

b Total dividend: \$ _____ x c _____ % = d \$ _____

a U.S. obligation:

b Total dividend: \$ _____ x c _____ % = d \$ _____

Total regulated investment company dividends. Enter total of lines 12d

13 Total U.S. government obligations. Enter total of lines 11 and 12**14** Benefits paid by the Railroad Retirement Board (RRB) included in the federal AGI. Attach all Forms 1099 and W-2 from the RRB.

a List type: _____

b Amount \$ _____

List type: _____

Amount: _____

Total benefits paid by the RRB included in federal AGI. Enter total of lines 14b

15 Special capital gains/extraordinary dividend deduction [attach Form 4797N; a copy of Federal Schedule D; and Form 8949 (or Federal Schedule B when claiming extraordinary dividend deduction)] (see instructions)**16** Nebraska College Savings Program contribution (see instructions)**17** Nebraska Long-Term Care Savings Plan contribution**18** Nebraska Long-Term Care Savings Plan earnings**19** S corporation and LLC Non-Nebraska income (attach Nebraska Schedules K-1N, see instructions)**20** Nonresident military servicemember active duty pay (attach active duty Form W-2, identifying the income as attributable to another state, see instructions)**21** Native American Indian Reservation income**22** Claim of right repayment**23** Nebraska NOL carryforward (attach a copy of the Nebraska NOL Worksheet for each loss year claimed on this line)**24** Nebraska agricultural revenue bond interest**25** Interest from federally taxable Nebraska Investment Finance Association (NIFA) bonds**26** Interest from federally taxable Build America Bonds issued by Nebraska governmental units**27** Social Security included in Federal AGI (see instructions)**28** Military retirement. Form 1040N-MIL must be on file with the Department (see instructions)**29** Total adjustments decreasing federal AGI (total lines 10 and 13 through 28). Enter here and on line 13, Form 1040N

4,608

4,608

GARY E & CINDY S HOWEY

18	Amount from line 17 (Total Nebraska tax)	18	817
19	Nebraska personal exemption credit for residents only (\$130 per exemption)	19	260
20	Credit for tax paid to another state, line 6, Nebraska Schedule II (attach Nebraska Schedule II and the other state's return)	20	
21	Credit for the elderly or disabled (attach copy of Federal Schedule R)	21	
22	Community Development Assistance Act credit (attach Form CDN)	22	
23	Form 3800N nonrefundable credit (attach Form 3800N)	23	
24	Nebraska child/dependent care nonrefundable credit, only if line 5 is more than \$29,000 (attach a copy of Federal Form 2441 and see instructions)	24	
25	Credit for financial institution tax (attach Form NFC)	25	
26	Total nonrefundable credits (add lines 19 through 25)	26	260
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If the result is greater than your federal tax liability, complete the Federal Tax Liability Worksheet in the instructions. If entering federal tax, check box <input type="checkbox"/> and attach a copy of the federal return	27	557
28	Total Nebraska income tax withheld (attach 2015 Forms, see instructions)	28	
a	W-2 \$ 1,929 b K-1N \$	28	1,929
c	W-2G, 1099-R, 1099-MISC, or others \$	28	
29	2015 estimated tax payments (include any 2014 overpayment credited to 2015 and any payments submitted with an extension request)	29	
30	Form 3800N refundable credit (attach Form 3800N)	30	
31	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (attach a copy of Form 2441N)	31	
32	Beginning Farmer credit (from Form 1099 BFC)	32	
33	Nebraska earned income credit. Enter number of qualifying children 97 <input type="checkbox"/> Federal credit 98 \$.00 x .10 (10%) (attach federal return, pages 1 and 2 - see instructions)	33	0
34	Angel Investment Tax Credit (see instructions)	34	
35	Total refundable credits (add lines 28 through 34)	35	1,929
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N penalty of -0- or greater, or used the annualized income method, attach Form 2210N, and check this box 96 <input type="checkbox"/>	36	
37	Total tax and penalty. Add lines 27 and 36	37	557
38	Use tax due on taxable purchases where applicable sales tax was not collected. (see instructions) Enter purchases subject to state tax 91 \$ State tax 92 \$ (purchases x 5.5%); Enter purchases subject to local tax 93 \$ Local tax 94 \$ (purchases x local rate of %) 95 Local code (see local rate schedule); Add state and local taxes and enter on line 38. If no use tax is due, enter -0- on line 38	38	0
39	Total amount due. If line 35 is less than total of lines 37 and 38, subtract line 35 from the total of lines 37 and 38. Pay this amount in full. For electronic or credit card payment, check here <input type="checkbox"/> and see instructions	39	
40	Overpayment. If line 35 is more than total of lines 37 and 38, subtract total of lines 37 and 38 from line 35	40	1,372
41	Amount of line 40 you want applied to your 2016 estimated tax	41	
42	Wildlife Conservation Fund donation of \$1 or more	42	
43	Amount of line 40 you want refunded to you (line 40 minus lines 41 and 42)	43	1,372

File early! It may take three months to receive your refund if you file a paper return

Expecting a Refund? Have it sent directly to your bank account! (see instructions)

44a Routing Number 44b Type of Account ☐ 1 = Checking 2 = Savings

(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)

44c Account Number

(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)

44d ☐ Check this box if this refund will go to a bank account outside the United States.

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here

Keep a copy of this return for your records.

paid

preparer's use only

Your Signature

11-03-2016

Date

Email Address

Spouse's Signature (if filing jointly, both must sign)

402-254-3266

Daytime Phone

Preparer's Signature

11-03-2016

Date

Preparer's PTIN

Michael J Pommer CPA
PO Box 479

68784

Print Firm's Name (or yours if self-employed), Address and Zip Code

ETN

402-287-2060

Daytime Phone

Mail returns requesting a refund to: Nebraska Department of Revenue, PO Box 98912, Lincoln, NE 68509-8912.

Mail returns not requesting a refund to: Nebraska Department of Revenue, PO Box 98934, Lincoln, NE 68509-8934.

Nebraska Individual Income Tax Return

for the taxable year January 1, 2015 through December 31, 2015 or other taxable year:

FORM 1040N

2015

, 2015 through

Please Type or Print	Your First Name and Initial GARY E	Last Name HOWEY	Please Do Not Write In This Space
	If a Joint Return, Spouse's First Name and Initial CINDY S	Last Name HOWEY	
	Current Mailing Address (Number and Street or PO Box) PO BOX 354		
	City HARTINGTON	State NE	
Important: SSN(s) must be entered below.			High School District Code
Your Social Security Number [REDACTED]		Spouse's Social Security Number [REDACTED]	1414008
(1) <input type="checkbox"/> Farmer/Rancher (2) <input type="checkbox"/> Active Military		(1) <input type="checkbox"/> Deceased Taxpayer(s) (first name & date of death):	
1 Federal Filing Status:			
(1) <input type="checkbox"/> Single (3) <input type="checkbox"/> Married, filing separately - Spouse's SSN: _____ (4) <input type="checkbox"/> Head of Household			
(2) <input checked="" type="checkbox"/> Married, filing jointly and Full Name _____ (5) <input type="checkbox"/> Widow(er) with dependent children			
2a Check if YOU were: (1) <input checked="" type="checkbox"/> 65 or older (2) <input type="checkbox"/> Blind 2b Check here if someone (such as your parent) can claim you or			
SPOUSE was: (3) <input type="checkbox"/> 65 or older (4) <input type="checkbox"/> Blind your spouse as a dependent: (1) <input type="checkbox"/> You (2) <input type="checkbox"/> Spouse			
3 Type of Return:			
(1) <input checked="" type="checkbox"/> Resident (2) <input type="checkbox"/> Partial-year resident from _____, 2015 to _____, 2015 (attach Schedule III)			
(3) <input type="checkbox"/> Nonresident (attach Schedule III)			
4 Federal exemptions (number of exemptions claimed on your 2015 federal return) 4 2			
5 Federal adjusted gross income (AGI) (line 4, Federal Form 1040EZ; line 21, Federal Form 1040A; line 37, Federal Form 1040) 43,545			
6 Nebraska standard deduction (if you checked any boxes on line 2a or 2b above, see instructions; otherwise, enter \$6,300 if single; \$12,600 if married, filing jointly or qualified widow(er); \$6,300 if married, filing separately; or \$9,250 if head of household) ... 13,850			
7 Total itemized deductions (line 29, Federal Schedule A - see instructions) 7			
8 State and local income taxes (line 5, Schedule A, Federal Form 1040 - see instructions.) 8			
9 Nebraska itemized deductions (line 7 minus line 8) 9			
10 Nebraska standard deduction or the Nebraska itemized deductions, whichever is greater (the larger of line 6 or line 9) 10 13,850			
11 Nebraska income before adjustments (line 5 minus line 10) 11 29,695			
12 Adjustments increasing federal AGI (line 9, from attached Nebraska Schedule I) 12			
13 Adjustments decreasing federal AGI (line 29, from attached Nebraska Schedule I) 13 4,608			
14 Nebraska Taxable Income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-. Residents complete lines 15 and 16. Partial-year residents and nonresidents complete Nebraska Schedule III before continuing 14 25,087			
15 Nebraska income tax (Partial-year residents and nonresidents enter the result from line 9, Nebraska Schedule III. Paper filers may use the Nebraska Tax Table. All others must use Tax Calculation Schedule.) 15 817			
16 Nebraska other tax calculation:			
a Federal Tax on Lump Sum Distributions (Federal Form 4972) 16 a \$ _____			
b Federal tax on early distributions (lesser of Federal Form 5329 or line 59, Federal Form 1040) 16 b \$ _____			
c Total (add lines 16a and 16b) 16 c \$ _____			
Residents multiply line 16c by 29.6% (x .296) and enter the result on line 16. Partial-year residents and nonresidents enter the result from line 10, Nebraska Schedule III 16			
17 Total Nebraska tax before personal exemption credit (add lines 15 and 16). Do not pay the amount on this line. Pay the amount from line 39 17 817			

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25	
26 Property used more than 50% in a qualified business use:									
Statement #1		%					24,738		
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L-			
		%				S/L-			
		%				S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	24,738	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2015 tax year (see instructions):					
43 Amortization of costs that began before your 2015 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Depreciation and Amortization (Including Information on Listed Property)

OMB No. 1545-0172

2015

Attachment
Sequence No. 179Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

GARY E & CINDY S HOWEY

OUTDOORSMAN PRODUCTION

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2014 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2016. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,614

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2015	17	483
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B - Assets Placed in Service During 2015 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2015 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	24,738
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	26,835
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2015)

Part II Nonbusiness Energy Property Credit

17a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions)	17a	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.			
b	Print the complete address of the main home where you made the qualifying improvements. Caution: You can only have one main home at a time.		
	504 E BOW Number and street		
	Hartington City, State, and ZIP code	NE 68739 Unit No.	
c	Were any of these improvements related to the construction of this main home?	17c	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.			
18	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)	18	
19	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).		
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC	19a	
b	Exterior doors that meet or exceed the Energy Star program requirements	19b	
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home	19c	4,960
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements	19d	
e	Maximum amount of cost on which the credit can be figured	19e	\$2,000
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, 2011, 2012, 2013, or 2014, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	19f	5,900
g	Subtract line 19f from line 19e. If zero or less, enter -0-	19g	0
h	Enter the smaller of line 19d or line 19g	19h	
20	Add lines 19a, 19b, 19c, and 19h	20	4,960
21	Multiply line 20 by 10% (.10)	21	496
22	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).		
a	Energy-efficient building property. Do not enter more than \$300	22a	
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150	22b	
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50	22c	
23	Add lines 22a through 22c	23	
24	Add lines 21 and 23	24	496
25	Maximum credit amount. (If you jointly occupied the home, see instructions)	25	500
26	Enter the amount, if any, from line 18	26	
27	Subtract line 26 from line 25. If zero or less, stop; you cannot take the nonbusiness energy property credit	27	500
28	Enter the smaller of line 24 or line 27	28	496
29	Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)	29	2,329
30	Nonbusiness energy property credit. Enter the smaller of line 28 or line 29. Also include this amount on Form 1040, line 53; or Form 1040NR, line 50	30	496

Credit for Qualified Retirement Savings Contributions

OMB No. 1545-0074

2015Attachment
Sequence No. **54**Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880.

Name(s) shown on return

GARY E & CINDY S HOWEY

Your social security number

You cannot take this credit if either of the following applies.

- CAUTION!**
- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$30,500 (\$45,750 if head of household; \$61,000 if married filing jointly).
 - The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1998, (b) is claimed as a dependent on someone else's 2015 tax return, or (c) was a student (see instructions).

- Traditional and Roth IRA contributions for 2015. Do not include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2015 (see instructions)
- Add lines 1 and 2
- Certain distributions received after 2012 and before the due date (including extensions) of your 2015 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the smaller of line 5 or \$2,000
- Add the amounts on line 6. If zero, stop; you cannot take this credit
- Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1		
2		3,017
3		3,017
4	23,000	23,000
5		
6		
7		
8		

If line 8 is -		And your filing status is -		
Over -	But not over -	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
		Enter on line 9 -		
---	\$18,250	.5	.5	.5
\$18,250	\$19,750	.5	.5	.2
\$19,750	\$27,375	.5	.5	.1
\$27,375	\$29,625	.5	.2	.1
\$29,625	\$30,500	.5	.1	.1
\$30,500	\$36,500	.5	.1	.0
\$36,500	\$39,500	.2	.1	.0
\$39,500	\$45,750	.1	.1	.0
\$45,750	\$61,000	.1	.0	.0
\$61,000	---	.0	.0	.0

Note: If line 9 is zero, stop; you cannot take this credit.

- Multiply line 7 by line 9
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions
- Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 11 here and on Form 1040, line 51; Form 1040A, line 34; or Form 1040NR, line 48

10	
11	
12	

*See Pub. 590-A for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8880** (2015)

EEA

Name(s)

GARY E HOWEY

SSN

Part II Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input checked="" type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35 8,000
36	Purchases less cost of items withdrawn for personal use	36 13,235
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40 21,235
41	Inventory at end of year	41 8,500
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42 12,735

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year)	
44	Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle for:	
a	Business	b Commuting (see instructions)
c	Other	
45	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

VEHICLE EXP	18,090
MISC	271
DUES AND SUBSCRIPTIONS	784
TELEPHONE	2,235
48 Total other expenses. Enter here and on line 27a	48 21,380

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2015

Attachment
Sequence No. **09**

► Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor GARY E HOWEY		Social security number (SSN) <div style="background-color: black; width: 150px; height: 20px;"></div>
A Principal business or profession, including product or service (see instructions) OUTDOOR TV PRODUCTIO		B Enter code from instructions ► 519100
C Business name. If no separate business name, leave blank. OUTDOORSMAN PRODUCTIONS LLC		D Employer ID number (EIN), (see instr.) 26-0841602
E Business address (including suite or room no.) ► PO BOX 354 City, town or post office, state, and ZIP code HARTINGTON NE 68739		
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input checked="" type="checkbox"/> Other (specify) ► HYBRID		
G Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on losses		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
H If you started or acquired this business during 2015, check here		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
I Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions)		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
J If "Yes," did you or will you file required Forms 1099?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

Part I Income	
1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	1 76,252
2 Returns and allowances	2 0
3 Subtract line 2 from line 1	3 76,252
4 Cost of goods sold (from line 42)	4 12,735
5 Gross profit. Subtract line 4 from line 3	5 63,517
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6
7 Gross income. Add lines 5 and 6	7 63,517

Part II Expenses. Enter expenses for business use of your home only on line 30.	
8 Advertising	8 975
9 Car and truck expenses (see instructions)	9
10 Commissions and fees	10
11 Contract labor (see instructions)	11
12 Depletion	12
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13 26,835
14 Employee benefit programs (other than on line 19)	14
15 Insurance (other than health)	15 2,910
16 Interest:	
a Mortgage (paid to banks, etc.)	16a 2,860
b Other	16b 2,188
17 Legal and professional services	17 755
18 Office expense (see instructions)	18 1,810
19 Pension and profit-sharing plans	19
20 Rent or lease (see instructions):	
a Vehicles, machinery, and equipment	20a
b Other business property	20b
21 Repairs and maintenance	21 5,551
22 Supplies (not included in Part III)	22 373
23 Taxes and licenses	23 6,996
24 Travel, meals, and entertainment:	
a Travel	24a 50
b Deductible meals and entertainment (see instructions)	24b
25 Utilities	25 4,811
26 Wages (less employment credits)	26 16,769
27 a Other expenses (from line 48)	27a 21,380
b Reserved for future use	27b
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28 94,263
29 Tentative profit or (loss). Subtract line 28 from line 7	29 (30,746)
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	
31 Net profit or (loss). Subtract line 30 from line 29.	31 (30,746)
• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.	
32 If you have a loss, check the box that describes your investment in this activity (see instructions).	
• If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.	
32a <input checked="" type="checkbox"/> All investment is at risk.	
32b <input type="checkbox"/> Some investment is not at risk.	

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2015

EEA

For the year Jan. 1-Dec. 31, 2015, or other tax year beginning , 2015, ending , 20

See separate instructions.

Your first name and initial **GARY E** Last name **HOWEY** Your social security number [REDACTED]

If a joint return, spouse's first name and initial **CINDY S** Last name **HOWEY** Spouse's social security number [REDACTED]

Home address (number and street). **PO BOX 354** Apt. no. [REDACTED]

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **HARTINGTON NE 68739**

Foreign country name Foreign province/state/county Foreign postal code

Make sure the SSN(s) above and on line 6c are correct.

Presidential Election Campaign
Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Filing Status

1 ☐ Single

2 ☒ Married filing jointly (even if only one had income)

3 ☐ Married filing separately. Enter spouse's SSN above

4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.

5 ☐ Qualifying widow(er) with dependent child

Check only one box.

Exemptions

6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a

b ☒ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) Chk if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ☐

Boxes checked on 8a and 8b **2**

No. of children on 8c who:

- lived with you
- did not live with you due to divorce or separation (see instructions)

Dependents on 8c not entered above

Add numbers on lines above **2**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2 **59,267**

8a Taxable interest. Attach Schedule B if required **416**

b Tax-exempt interest. Do not include on line 8a **8b**

9a Ordinary dividends. Attach Schedule B if required **9a**

b Qualified dividends **9b**

10 Taxable refunds, credits, or offsets of state and local income taxes

11 Alimony received

12 Business income or (loss). Attach Schedule C or C-EZ **(30,746)**

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐

14 Other gains or (losses). Attach Form 4797

15a IRA distributions **15a** b Taxable amount **15b 10,000**

16a Pensions and annuities **16a** b Taxable amount **16b**

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F

19 Unemployment compensation

20a Social security benefits **20a 9,216** b Taxable amount **20b 4,608**

21 Other income

22 Combine the amounts in the far right column for lines 7 through 21. This is your total income **43,545**

Adjusted Gross Income

23 Educator expenses **23**

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ **24**

25 Health savings account deduction. Attach Form 8889 **25**

26 Moving expenses. Attach Form 3903 **26**

27 Deductible part of self-employment tax. Attach Schedule SE **27**

28 Self-employed SEP, SIMPLE, and qualified plans **28**

29 Self-employed health insurance deduction **29**

30 Penalty on early withdrawal of savings **30**

31a Alimony paid b Recipient's SSN **31a**

32 IRA deduction **32**

33 Student loan interest deduction **33**

34 Tuition and fees. Attach Form 8917 **34**

35 Domestic production activities deduction. Attach Form 8903 **35**

36 Add lines 23 through 35 **36**

37 Subtract line 36 from line 22. This is your adjusted gross income **37 43,545**



18	Amount from line 17 (Total Nebraska tax)	18	724
19	Nebraska personal exemption credit for residents only (\$128 per exemption)	19	384
20	Credit for tax paid to another state, line 76, Nebraska Schedule II (attach Nebraska Schedule II and the other state's return)	20	
21	Credit for the elderly or disabled (attach copy of Federal Schedule R)	21	
22	Community Development Assistance Act credit (attach Form CDN)	22	
23	Form 3800N nonrefundable credit (attach Form 3800N)	23	
24	Nebraska child/dependent care nonrefundable credit, only if line 5 is more than \$29,000 (attach a copy of Federal Form 2441 and see instructions)	24	
25	Credit for financial institution tax (attach Form NFC)	25	
26	Total nonrefundable credits (add lines 19 through 25)	26	384
27	Subtract line 26 from line 18 (if line 26 is more than line 18, enter -0-). If the result is greater than your federal tax liability, complete the Federal Tax Liability Worksheet in the Instructions. If entering federal tax, check box <input type="checkbox"/> and attach a copy of the federal return	27	340
28	Total Nebraska income tax withheld (attach 2014 Forms, see instructions)	28	
a	W-2 \$ 1,379	b	K-1N \$
c	W-2G, 1099-R, 1099-MISC, or others \$	28	1,379
29	2014 estimated tax payments (include any 2013 overpayment credited to 2014 and any payments submitted with an extension request)	29	
30	Form 3800N refundable credit (attach Form 3800N)	30	
31	Nebraska child/dependent care refundable credit, if line 5 is \$29,000 or less (attach a copy of Form 2441N)	31	
32	Beginning Farmer credit (from Form 1099-BFC)	32	
33	Nebraska earned income credit. Enter number of qualifying children 97 <input type="checkbox"/> 1	33	
	Federal credit 98 \$ 1,457.00 x .10 (10%) (attach federal return, pages 1 and 2 - see instructions)	33	146
34	Angel Investment Tax Credit (see instructions)	34	
35	Total refundable credits (add lines 28 through 34)	35	1,525
36	Penalty for underpayment of estimated tax (see instructions). If you calculated a Form 2210N penalty of -0- or greater, or used the annualized income method, attach Form 2210N, and check this box 96 <input type="checkbox"/>	36	
37	Total tax and penalty. Add lines 27 and 36	37	340
38	Use tax due on taxable purchases where applicable sales tax was not collected. (see instructions)	38	
	Enter purchases subject to state tax 91 \$ State tax 92 \$ (purchases x 5.5%);	38	
	Enter purchases subject to local tax 93 \$ Local tax 94 \$ (purchases x local rate of %)	38	
	95 Local code (see local rate schedule);	38	
	Add state and local taxes and enter on line 38. If no use tax is due, enter -0- on line 38	38	0
39	Total amount due. If line 35 is less than total of lines 37 and 38, subtract line 35 from the total of lines 37 and 38. Pay this amount in full. For electronic or credit card payment, check here <input type="checkbox"/> and see instructions	39	
40	Overpayment. If line 35 is more than total of lines 37 and 38, subtract total of lines 37 and 38 from line 35	40	1,185
41	Amount of line 40 you want applied to your 2015 estimated tax	41	
42	Wildlife Conservation Fund donation of \$1 or more	42	
43	Amount of line 40 you want refunded to you (line 40 minus lines 41 and 42)	43	1,185

File early! It may take three months to receive your refund if you file a paper return

Expecting a Refund? Have it sent directly to your bank account! (see instructions)

44a	Routing Number	44b	Type of Account	<input type="checkbox"/> 1 = Checking	<input type="checkbox"/> 2 = Savings
(Enter 9 digits, first two digits must be 01 through 12, or 21 through 32; use an actual check or savings account number, not a deposit slip)					
44c	Account Number				
(Can be up to 17 characters. Omit hyphens, spaces, and special symbols. Enter from left to right and leave any unused boxes blank.)					
44d	<input type="checkbox"/> Check this box if this refund will go to a bank account outside the United States.				

Direct Deposit

Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and to the best of my knowledge and belief, it is correct and complete.

sign here

Keep a copy of this return for your records.

paid

preparer's use only

Your Signature

11-03-2016

Date

Email Address

Spouse's Signature (if filing jointly, both must sign)

402-254-3266

Daytime Phone

Michael J Pommer

11-03-2016

Date

Preparer's Signature

Michael J Pommer CPA

68784

Preparer's PIN

PO Box 479

Print Firm's Name (or yours if self-employed), Address and Zip Code

402-287-2060

Daytime Phone

Mail returns requesting a refund to: Nebraska Department of Revenue, PO Box 98912, Lincoln, NE 68509-8912.

Mail returns not requesting a refund to: Nebraska Department of Revenue, PO Box 98934, Lincoln, NE 68509-8934.

Nebraska Individual Income Tax Return

for the taxable year January 1, 2014 through December 31, 2014 or other taxable year:

FORM 1040N

2014

, 2014 through

Please Type or Print

Your First Name and Initial

GARY E

Last Name

HOWEY

PLEASE DO NOT WRITE IN THIS SPACE

If a Joint Return, Spouse's First Name and Initial

CINDY S

Last Name

HOWEY

Current Mailing Address (Number and Street or PO Box)

PO BOX 354

City

HARTINGTON

State

NE

Zip Code

68739

Important: SSN(s) must be entered below.

Your Social Security Number

Spouse's Social Security Number

High School District Code

1414008

(1) ☐ Farmer/Rancher(2) ☐ Active Military(1) ☐ Deceased Taxpayer(s)
(first name & date of death):**1 Federal Filing Status:**(1) ☐ Single(3) ☐ Married, filing separately - Spouse's SSN: _____(4) ☐ Head of Household(2) ☒ Married, filing jointly

and Full Name _____

(5) ☐ Widow(er) with dependent children**2a Check if YOU were:**(1) ☐ 65 or older(2) ☐ Blind**2b Check here if someone (such as your parent) can claim you or
your spouse as a dependent:** (1) ☐ You (2) ☐ Spouse

SPOUSE was:

(3) ☐ 65 or older(4) ☐ Blind**3 Type of Return:**(1) ☒ Resident(2) ☐ Partial-year resident from _____, 2014 to _____, 2014 (attach Schedule III)(3) ☐ Nonresident (attach Schedule III)**4 Federal exemptions (number of exemptions claimed on your 2014 federal return)** 4 3**5 Federal adjusted gross income (AGI) (line 4, Federal Form 1040EZ; line 21, Federal Form 1040A;
line 37, Federal Form 1040)** 5 34,826**6 Nebraska standard deduction (if you checked any boxes on line 2a or 2b above,
see instructions; otherwise, enter \$6,200 if single; \$12,400 if married, filing jointly or
qualified widow(er); \$6,200 if married, filing separately; or \$9,100 if head of household)** ... 6 12,400**7 Total itemized deductions (line 29, Federal Schedule A - see instructions)** 7**8 State and local income taxes (line 5, Schedule A, Federal Form 1040 -
see instructions.)** 8**9 Nebraska itemized deductions (line 7 minus line 8)** 9**10 Nebraska standard deduction or the Nebraska itemized deductions, whichever is greater
(the larger of line 6 or line 9)** 10 12,400**11 Nebraska income before adjustments (line 5 minus line 10)** 11 22,426**12 Adjustments increasing federal AGI (line 53, from attached Nebraska Schedule I)** 12**13 Adjustments decreasing federal AGI (line 71, from attached Nebraska Schedule I)** 13**14 Nebraska Taxable Income (enter line 11 plus line 12 minus line 13). If less than -0-, enter -0-.
Residents complete lines 15 and 16. Partial-year residents and nonresidents complete
Nebraska Schedule III before continuing** 14 22,426**15 Nebraska income tax (Partial-year residents and nonresidents enter the result
from line 85, Nebraska Schedule III. Paper filers may use the Nebraska Tax Table.
All others must use Tax Calculation Schedule.)** 15 724**16 Nebraska other tax calculation:****a Federal Tax on Lump Sum Distributions (Federal Form 4972) 16 a \$** _____**b Federal tax on early distributions (lesser of Federal
Form 5329 or line 59, Federal Form 1040) 16 b \$** _____**c Total (add lines 16a and 16b) 16 c \$** _____Residents multiply line 16c by 29.6% (x .296) and enter the result
on line 16. Partial-year residents and nonresidents enter the result from line 86,
Nebraska Schedule III**17 Total Nebraska tax before personal exemption credit (add lines 15 and 16).** 17 724

Do not pay the amount on this line. Pay the amount from line 39

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No						24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No			
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25	
26 Property used more than 50% in a qualified business use:									
Statement #1		%					12,883		
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L-			
		%				S/L-			
		%				S/L-			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28 12,883	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29	

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2014 tax year (see instructions):					
43 Amortization of costs that began before your 2014 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2014

Attachment
Sequence No. 179Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at www.irs.gov/form4562.

Name(s) shown on return

GARY E & CINDY S HOWEY

Business or activity to which this form relates

SCHEDULE C - 1

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	55,936
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	500,000
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	BUILDING IMPROVEMENTS	13,596	13,596
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	13,596
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	13,596
10	Carryover of disallowed deduction from line 13 of your 2013 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	35,919
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	13,596
13	Carryover of disallowed deduction to 2015. Add lines 9 and 10, less line 12	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	0
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	1,614

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2014	17	883
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2014 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only-see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2014 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year			12 yrs.	S/L	
c 40-year			40 yrs.	MM	S/L

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	12,883
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	28,976
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2014)

Part II Nonbusiness Energy Property Credit

17a	Were the qualified energy efficiency improvements or residential energy property costs for your main home located in the United States? (see instructions)	17a	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Caution: If you checked the "No" box, you cannot claim the nonbusiness energy property credit. Do not complete Part II.			
b	Print the complete address of the main home where you made the qualifying improvements. Caution: You can only have one main home at a time. 504 E BOW ST Number and street Unit No. Hartington NE 68739 City, State, and ZIP code		
c	Were any of these improvements related to the construction of this main home?	17c	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Caution: If you checked the "Yes" box, you can only claim the nonbusiness energy property credit for qualifying improvements that were not related to the construction of the home. Do not include expenses related to the construction of your main home, even if the improvements were made after you moved into the home.			
18	Lifetime limitation. Enter the amount from the Lifetime Limitation Worksheet (see instructions)	18	
19	Qualified energy efficiency improvements (original use must begin with you and the component must reasonably be expected to last for at least 5 years; do not include labor costs) (see instructions).		
a	Insulation material or system specifically and primarily designed to reduce heat loss or gain of your home that meets the prescriptive criteria established by the 2009 IECC	19a	
b	Exterior doors that meet or exceed the Energy Star program requirements	19b	
c	Metal or asphalt roof that meets or exceeds the Energy Star program requirements and has appropriate pigmented coatings or cooling granules which are specifically and primarily designed to reduce the heat gain of your home	19c	
d	Exterior windows and skylights that meet or exceed the Energy Star program requirements	19d	5,900
e	Maximum amount of cost on which the credit can be figured	19e	\$2,000
f	If you claimed window expenses on your Form 5695 for 2006, 2007, 2009, 2010, 2011, 2012, or 2013, enter the amount from the Window Expense Worksheet (see instructions); otherwise enter -0-	19f	0
g	Subtract line 19f from line 19e. If zero or less, enter -0-	19g	2,000
h	Enter the smaller of line 19d or line 19g	19h	2,000
20	Add lines 19a, 19b, 19c, and 19h	20	2,000
21	Multiply line 20 by 10% (.10)	21	200
22	Residential energy property costs (must be placed in service by you; include labor costs for onsite preparation, assembly, and original installation) (see instructions).		
a	Energy-efficient building property. Do not enter more than \$300	22a	
b	Qualified natural gas, propane, or oil furnace or hot water boiler. Do not enter more than \$150	22b	
c	Advanced main air circulating fan used in a natural gas, propane, or oil furnace. Do not enter more than \$50	22c	
23	Add lines 22a through 22c	23	
24	Add lines 21 and 23	24	200
25	Maximum credit amount. (If you jointly occupied the home, see instructions)	25	500
26	Enter the amount, if any, from line 18	26	
27	Subtract line 26 from line 25. If zero or less, stop; you cannot take the nonbusiness energy property credit	27	500
28	Enter the smaller of line 24 or line 27	28	200
29	Limitation based on tax liability. Enter the amount from the Nonbusiness Energy Property Credit Limit Worksheet (see instructions)	29	514
30	Nonbusiness energy property credit. Enter the smaller of line 28 or line 29. Also include this amount on Form 1040, line 53, or Form 1040NR, line 50	30	200

Credit for Qualified Retirement Savings Contributions

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

▶ Information about Form 8880 and its instructions is at www.irs.gov/form8880.

OMB No. 1545-0074

2014Attachment
Sequence No. **54**

Name(s) shown on return

GARY E & CINDY S HOWEY

You cannot take this credit if either of the following applies.

- The amount on Form 1040, line 38; Form 1040A, line 22; or Form 1040NR, line 37 is more than \$30,000 (\$45,000 if head of household; \$60,000 if married filing jointly).

CAUTION!

- The person(s) who made the qualified contribution or elective deferral (a) was born after January 1, 1997, (b) is claimed as a dependent on someone else's 2014 tax return, or (c) was a student (see instructions).

- Traditional and Roth IRA contributions for 2014. Do not include rollover contributions
- Elective deferrals to a 401(k) or other qualified employer plan, voluntary employee contributions, and 501(c)(18)(D) plan contributions for 2014 (see instructions)
- Add lines 1 and 2
- Certain distributions received after 2011 and before the due date (including extensions) of your 2014 tax return (see instructions). If married filing jointly, include both spouses' amounts in both columns. See instructions for an exception
- Subtract line 4 from line 3. If zero or less, enter -0-
- In each column, enter the smaller of line 5 or \$2,000
- Add the amounts on line 6. If zero, stop; you cannot take this credit
- Enter the amount from Form 1040, line 38*; Form 1040A, line 22; or Form 1040NR, line 37
- Enter the applicable decimal amount shown below:

	(a) You	(b) Your spouse
1		
2		2,736
3		2,736
4	3,000	3,000
5		
6		
7		
8		

If line 8 is -		And your filing status is -		
Over -	But not over -	Married filing jointly	Head of household	Single, Married filing separately, or Qualifying widow(er)
Enter on line 9 -				
---	\$18,000	.5	.5	.5
\$18,000	\$19,500	.5	.5	.2
\$19,500	\$27,000	.5	.5	.1
\$27,000	\$29,250	.5	.2	.1
\$29,250	\$30,000	.5	.1	.1
\$30,000	\$36,000	.5	.1	.0
\$36,000	\$39,000	.2	.1	.0
\$39,000	\$45,000	.1	.1	.0
\$45,000	\$60,000	.1	.0	.0
\$60,000	---	.0	.0	.0

Note: If line 9 is zero, stop; you cannot take this credit.

- Multiply line 7 by line 9
- Limitation based on tax liability. Enter the amount from the Credit Limit Worksheet in the instructions
- Credit for qualified retirement savings contributions. Enter the smaller of line 10 or line 11 here and on Form 1040, line 51; Form 1040A, line 34; or Form 1040NR, line 48

9	X
10	
11	
12	

*See Pub. 590-A for the amount to enter if you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico.

For Paperwork Reduction Act Notice, see your tax return instructions.

Form **8880** (2014)

EEA

Name(s) shown on return

GARY E & CINDY S HOWEY

Your social security number

CAUTION

Complete Part III for each student for whom you are claiming either the American opportunity credit or lifetime learning credit. Use additional copies of Page 2 as needed for each student.

Part III Student and Educational Institution Information

See instructions.

20 Student name (as shown on page 1 of your tax return)	21 Student social security number (as shown on page 1 of your tax return)
CASSANDRA HOWEY	
22 Educational institution information (see instructions)	
a. Name of first educational institution STATE OF SOUTH DAKOTA	b. Name of second educational institution (if any)
(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions. 414 E CLARK VERMILLION, SD 57069	(1) Address. Number and street (or P.O. box). City, town or post office, state, and ZIP code. If a foreign address, see instructions.
(2) Did the student receive Form 1098-T from this institution for 2014? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(2) Did the student receive Form 1098-T from this institution for 2014? <input type="checkbox"/> Yes <input type="checkbox"/> No
(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	(3) Did the student receive Form 1098-T from this institution for 2013 with Box 2 filled in and Box 7 checked? <input type="checkbox"/> Yes <input type="checkbox"/> No
If you checked "No" in both (2) and (3), skip (4).	If you checked "No" in both (2) and (3), skip (4).
(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T). 46-6000364	(4) If you checked "Yes" in (2) or (3), enter the institution's federal identification number (from Form 1098-T).
23 Has the Hope Scholarship Credit or American opportunity credit been claimed for this student for any 4 tax years before 2014?	<input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 24.
24 Was the student enrolled at least half-time for at least one academic period that began or is treated as having begun in 2014 at an eligible educational institution in a program leading towards a postsecondary degree, certificate, or other recognized postsecondary educational credential? (see instructions)	<input checked="" type="checkbox"/> Yes - Go to line 25. <input type="checkbox"/> No - Stop! Go to line 31 for this student.
25 Did the student complete the first 4 years of post-secondary education before 2014?	<input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Go to line 26.
26 Was the student convicted, before the end of 2014, of a felony for possession or distribution of a controlled substance?	<input type="checkbox"/> Yes - Stop! Go to line 31 for this student. <input checked="" type="checkbox"/> No - Complete lines 27 through 30 for this student.

CAUTION

You cannot take the American opportunity credit and the lifetime learning credit for the same student in the same year. If you complete lines 27 through 30 for this student, do not complete line 31.

American Opportunity Credit

27 Adjusted qualified education expenses (see instructions). Do not enter more than \$4,000	27	907
28 Subtract \$2,000 from line 27. If zero or less, enter -0-	28	
29 Multiply line 28 by 25% (.25)	29	
30 If line 28 is zero, enter the amount from line 27. Otherwise, add \$2,000 to the amount on line 29 and enter the result. Skip line 31. Include the total of all amounts from all Parts III, line 30 on Part I, line 1	30	907

Lifetime Learning Credit

31 Adjusted qualified education expenses (see instructions). Include the total of all amounts from all Parts III, line 31, on Part II, line 10	31	
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Form **8863****Education Credits**
(American Opportunity and Lifetime Learning Credits)

OMB No. 1545-0074

2014Attachment
Sequence No. **50**Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1040A.

▶ Information about Form 8863 and its separate instructions is at www.irs.gov/form8863.

Name(s) shown on return

Your social security number

GARY E & CINDY S HOWEY**CAUTION**

Complete a separate Part III on page 2 for each student for whom you are claiming either credit before you complete Parts I and II.

Part I Refundable American Opportunity Credit

1	After completing Part III for each student, enter the total of all amounts from all Parts III, line 30	1	907
2	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	2	180,000
3	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	3	34,826
4	Subtract line 3 from line 2. If zero or less, stop; you cannot take any education credit	4	145,174
5	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	5	20,000
6	If line 4 is: • Equal to or more than line 5, enter 1.000 on line 6 • Less than line 5, divide line 4 by line 5. Enter the result as a decimal (rounded to at least three places)	6	1.000
7	Multiply line 1 by line 6. Caution: If you were under age 24 at the end of the year and meet the conditions described in the instructions, you cannot take the refundable American opportunity credit; skip line 8, enter the amount from line 7 on line 9, and check this box <input type="checkbox"/>	7	907
8	Refundable American opportunity credit. Multiply line 7 by 40% (.40). Enter the amount here and on Form 1040, line 68, or Form 1040A, line 44. Then go to line 9 below	8	363

Part II Nonrefundable Education Credits

9	Subtract line 8 from line 7. Enter here and on line 2 of the Credit Limit Worksheet (see instructions)	9	544
10	After completing Part III for each student, enter the total of all amounts from all Parts III, line 31. If zero, skip lines 11 through 17, enter -0- on line 18, and go to line 19	10	
11	Enter the smaller of line 10 or \$10,000	11	
12	Multiply line 11 by 20% (.20)	12	
13	Enter: \$128,000 if married filing jointly; \$64,000 if single, head of household, or qualifying widow(er)	13	
14	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	14	
15	Subtract line 14 from line 13. If zero or less, skip lines 16 and 17, enter -0- on line 18, and go to line 19	15	
16	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	16	
17	If line 15 is: • Equal to or more than line 16, enter 1.000 on line 17 and go to line 18 • Less than line 16, divide line 15 by line 16. Enter the result as a decimal (rounded to at least three places)	17	
18	Multiply line 12 by line 17. Enter here and on line 1 of the Credit Limit Worksheet (see instructions)	18	
19	Nonrefundable education credits. Enter the amount from line 7 of the Credit Limit Worksheet (see instructions) here and on Form 1040, line 50, or Form 1040A, line 33	19	544

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8863 (2014)

EEA

SCHEDULE EIC
(Form 1040A or 1040)**Earned Income Credit**

OMB No. 1545-0074

Qualifying Child Information**2014**Department of the Treasury
Internal Revenue Service (99)

- ▶ Complete and attach to Form 1040A or 1040 only if you have a qualifying child.
▶ Information about Schedule EIC (Form 1040A or 1040) and its instructions is at www.irs.gov/scheduleeic.

Attachment
Sequence No. **43**

Name(s) shown on return

GARY E & CINDY S HOWEY

Your social security number

Before you begin:

- See the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.

- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.

CAUTION!

- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information**Child 1****Child 2****Child 3**

	First name	Last name	First name	Last name	First name	Last name
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	CASSANDRA HOWEY					
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040A, lines 42a and 42b, or Form 1040, lines 66a and 66b, unless the child was born and died in 2014. If your child was born and died in 2014 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records.	[REDACTED]					
3 Child's year of birth	Year <u>1992</u> <small>If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year _____ <small>If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>		Year _____ <small>If born after 1995 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</small>	
4a Was the child under age 24 at the end of 2014, a student, and younger than you (or your spouse, if filing jointly)?	<input checked="" type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.	Go to line 5.	Go to line 4b.
b Was the child permanently and totally disabled during any part of 2014?	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.	<input type="checkbox"/> Yes.	<input type="checkbox"/> No.
	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.	Go to line 5.	The child is not a qualifying child.
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, foster child, etc.)	DAUGHTER					
6 Number of months child lived with you in the United States during 2014 <ul style="list-style-type: none">• If the child lived with you for more than half of 2014 but less than 7 months, enter "7."• If the child was born or died in 2014 and your home was the child's home for more than half the time he or she was alive during 2014, enter "12."	<u>12</u> months Do not enter more than 12 months.		_____ months Do not enter more than 12 months.		_____ months Do not enter more than 12 months.	

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule EIC (Form 1040A or 1040) 2014

EEA

Name(s)

GARY E HOWEY

Part II Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input checked="" type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35 7,900
36	Purchases less cost of items withdrawn for personal use	36 565
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38 8,294
39	Other costs	39
40	Add lines 35 through 39	40 16,759
41	Inventory at end of year	41 8,000
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42 8,759

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year)	►
44	Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:	
a	Business	b Commuting (see instructions)
c	Other	
45	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

VEHICLE EXP	5,034
MISC	269
DUES AND SUBSCRIPTIONS	509
TELEPHONE	3,863
48 Total other expenses. Enter here and on line 27a	48 9,675

**SCHEDULE C
(Form 1040)**

 Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

2014

 Attachment
Sequence No. **09**

► Information about Schedule C and its separate instructions is at www.irs.gov/schedulec.
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

 Name of proprietor
GARY E HOWEY

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)

OUTDOOR TV PRODUCTIO

Enter code from instructions

519100
C Business name. If no separate business name, leave blank.

OUTDOORSMAN PRODUCTIONS LLC
D Employer ID number (EIN), (see instr.)

26-0841602
E Business address (including suite or room no.) ► **PO BOX 354**

 City, town or post office, state, and ZIP code **HARTINGTON NE 68739**
F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☒ Other (specify) ► **HYBRID**
G Did you "materially participate" in the operation of this business during 2014? If "No," see instructions for limit on losses

☒ Yes ☐ No

H If you started or acquired this business during 2014, check here

I Did you make any payments in 2014 that would require you to file Form(s) 1099? (see instructions)

☐ Yes ☒ No

J If "Yes," did you or will you file required Forms 1099?

☐ Yes ☒ No

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked	<input type="checkbox"/>	1	50,317
2 Returns and allowances		2	0
3 Subtract line 2 from line 1		3	50,317
4 Cost of goods sold (from line 42)		4	8,759
5 Gross profit. Subtract line 4 from line 3		5	41,558
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)		6	17,884
7 Gross income. Add lines 5 and 6		7	59,442

Part II Expenses. Enter expenses for business use of your home only on line 30.

8 Advertising	8	178	18 Office expense (see instructions)	18	2,959
9 Car and truck expenses (see instructions)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	28,976	21 Repairs and maintenance	21	1,417
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	4,677
15 Insurance (other than health)	15	1,613	23 Taxes and licenses	23	5,403
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a	3,730	a Travel	24a	1,276
b Other	16b	2,867	b Deductible meals and entertainment (see instructions)	24b	703
17 Legal and professional services	17	1,125	25 Utilities	25	4,037
28 Total expenses before expenses for business use of home. Add lines 8 through 27a			26 Wages (less employment credits)	26	18,706
29 Tentative profit or (loss). Subtract line 28 from line 7			27 a Other expenses (from line 48)	27a	9,675
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30			b Reserved for future use	27b	
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go to line 32.				28	87,342
32 If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3. • If you checked 32b, you must attach Form 6198. Your loss may be limited.				29	(27,900)
				30	
				31	(27,900)

32a ☒ All investment is at risk.

32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2014

EEA

EEA

Form 1040		Department of the Treasury - Internal Revenue Service (99)		2014		OMB No. 1545-0074		IRS Use Only-Do not write or staple in this space.	
For the year Jan. 1-Dec. 31, 2014, or other tax year beginning						2014, ending		, 20	
Your first name and initial				Last name		See separate instructions.			
GARY E				HOWEY					
If a joint return, spouse's first name and initial				Last name		Spouse's social security number			
CINDY S				HOWEY					
Home address (number and street).						Apt. no.		Make sure the SSN(s) above and on line 6c are correct.	
PO BOX 354									
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).						Presidential Election Campaign			
HARTINGTON NE 68739						Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.			
Foreign country name						Foreign province/state/county		Foreign postal code	
Filing Status		1 <input type="checkbox"/> Single		4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here.					
2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)									
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here.				5 <input type="checkbox"/> Qualifying widow(er) with dependent child					
Exemptions		6a <input checked="" type="checkbox"/> Yourself. If someone can claim you as a dependent, do not check box 6a						Boxes checked on 6a and 6b 2	
b <input checked="" type="checkbox"/> Spouse								No. of children on 6c who:	
c Dependents:								• lived with you 1	
(1) First name Last name		(2) Dependent's social security number		(3) Dependent's relationship to you		(4) Chk if child under age 17 qualifying for child tax credit (see instructions)		• did not live with you due to divorce or separation (see instructions)	
CASSANDRA HOWEY				Daughter		<input type="checkbox"/>		Dependents on 6c not entered above	
If more than four dependents, see instructions and check here <input type="checkbox"/>						<input type="checkbox"/>		Add numbers on lines above 3	
Income		7 Wages, salaries, tips, etc. Attach Form(s) W-2				7		50,223	
8a Taxable interest. Attach Schedule B if required						8a		312	
b Tax-exempt interest. Do not include on line 8a		8b							
9a Ordinary dividends. Attach Schedule B if required						9a			
b Qualified dividends		9b							
10 Taxable refunds, credits, or offsets of state and local income taxes						10			
11 Alimony received						11			
12 Business income or (loss). Attach Schedule C or C-EZ						12		(27,900)	
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>						13			
14 Other gains or (losses). Attach Form 4797						14			
15a IRA distributions		15a		b Taxable amount		15b		10,000	
16a Pensions and annuities		16a		b Taxable amount		16b			
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E						17			
18 Farm income or (loss). Attach Schedule F						18			
19 Unemployment compensation						19			
20a Social security benefits		20a 9,059		b Taxable amount		20b		2,583	
21 Other income						21			
22 Combine the amounts in the far right column for lines 7 through 21. This is your total income						22		35,218	
Adjusted Gross Income		23 Educator expenses		23					
24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ		24							
25 Health savings account deduction. Attach Form 8889		25							
26 Moving expenses. Attach Form 3903		26							
27 Deductible part of self-employment tax. Attach Schedule SE		27							
28 Self-employed SEP, SIMPLE, and qualified plans		28							
29 Self-employed health insurance deduction		29							
30 Penalty on early withdrawal of savings		30							
31a Alimony paid b Recipient's SSN		31a							
32 IRA deduction		32							
33 Student loan interest deduction		33		392					
34 Tuition and fees. Attach Form 8917		34							
35 Domestic production activities deduction. Attach Form 8903		35							
36 Add lines 23 through 35						36		392	
37 Subtract line 36 from line 22. This is your adjusted gross income						37		34,826	